

Exhibit 9

Confidential – Subject to The Protective Order
John Van Merkensteijn – April 20, 2021

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK
CASE NO. 18-MD-2865 (LAK)

IN RE:)

CUSTOMS AND TAX ADMINISTRATION OF)
THE KINGDOM OF DENMARK)
(SKATTEFORVALTNINGEN) TAX REFUND)
SCHEME LITIGATION)

This document relates to case nos.)
19-cv-01783; 19-cv-01788; 19-cv-01794;)
19-cv-01798; 19-cv-01918)
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C O N F I D E N T I A L
SUBJECT TO THE PROTECTIVE ORDER

CONTINUED REMOTE VTC VIDEOTAPED DEPOSITION UNDER
ORAL EXAMINATION OF
JOHN VAN MERKENSTEIJN
VOLUME II
DATE: April 20, 2021

REPORTED BY: MICHAEL FRIEDMAN, CCR

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<p>1 A I -- I wouldn't know.</p> <p>2 Q And would you agree with me that</p> <p>3 Freshfields, in April of 2012, put you and</p> <p>4 your partners on notice that if its plans</p> <p>5 were purchasing securities from</p> <p>6 short sellers, the legal basis for seeking a</p> <p>7 tax withholding reclaim would be doubtful?</p> <p>8 MS. MCCARTHY: Objection.</p> <p>9 A Well, that's the -- that's the</p> <p>10 sentence you just read me, yeah, right.</p> <p>11 Q So you received that advice from a</p> <p>12 law firm but you may not have paid attention</p> <p>13 to it at the time.</p> <p>14 Is that what you're saying?</p> <p>15 A Well, I don't recall this</p> <p>16 particular conversation, but I don't know</p> <p>17 what followed from this.</p> <p>18 Q Can you turn, please, to</p> <p>19 Exhibit 2235?</p> <p>20 MR. WEINSTEIN: Mark this as 2235.</p> <p>21 (Whereupon the above mentioned was</p> <p>22 marked for Identification.)</p> <p>23 A Okay.</p> <p>24 Q This is an e-mail from</p> <p>25 Mr. Markowitz to you on September 2, 2015.</p>	<p>1 And that's shortly after that Danish article</p> <p>2 about reclaim processing stopping came out.</p> <p>3 Do you recall that?</p> <p>4 A Yes.</p> <p>5 Q And Mr. Markowitz attaches an</p> <p>6 opinion from the Hannes Snellman law firm to</p> <p>7 Solo Capital?</p> <p>8 A Right.</p> <p>9 Q Do you know why Mr. Markowitz was</p> <p>10 sending you that opinion on September 2,</p> <p>11 2015?</p> <p>12 A I don't recall.</p> <p>13 Q Do you know if that opinion that he</p> <p>14 attached is one that you had seen at all</p> <p>15 prior to September 2, 2015?</p> <p>16 A Well, it's familiar, but I don't</p> <p>17 recall when I first saw it.</p> <p>18 Q Do you know if that was advice that</p> <p>19 you relied on at any point in time prior to</p> <p>20 September 2, 2015?</p> <p>21 A I think it formed the basis for the</p> <p>22 conclusion that we could do the dividend</p> <p>23 arbitrage transactions in Danish securities.</p> <p>24 Q Was there a point in time prior to</p> <p>25 September 2, 2015 that you saw it?</p>
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<p>1 A I'm confident that I did, but I</p> <p>2 don't recall when.</p> <p>3 Q Why are you confident that you saw</p> <p>4 this prior to September 2, 2015?</p> <p>5 A Well, because it looks familiar.</p> <p>6 Q Well, you received it on</p> <p>7 September 2, 2015.</p> <p>8 The question is --</p> <p>9 A Probably because I</p> <p>10 couldn't -- probably because I couldn't find</p> <p>11 it or something.</p> <p>12 I don't know.</p> <p>13 Q You don't recall the circumstances?</p> <p>14 A No.</p> <p>15 MR. WEINSTEIN: We've been going a</p> <p>16 little over an hour, I think, so why</p> <p>17 don't we take a break?</p> <p>18 THE VIDEOGRAPHER: Stand by. The</p> <p>19 time is 2:37 p.m. and we're going off</p> <p>20 the record.</p> <p>21 (Brief recess taken.)</p> <p>22 THE VIDEOGRAPHER: Stand by. The</p> <p>23 time is 2:49 p.m. and we're back on</p> <p>24 record.</p> <p>25 Q Was Todd Rosenberg one of the</p>	<p>1 attorneys at Crowell & Moring that you worked</p> <p>2 with regarding the Solo transactions?</p> <p>3 A Yes.</p> <p>4 Q Was he the primary attorney?</p> <p>5 A I knew him.</p> <p>6 Q Okay. Do you recall any of the</p> <p>7 names of any of the other attorneys that you</p> <p>8 worked with there on that issue?</p> <p>9 A No, I don't.</p> <p>10 Q Did you ever engage the Hannes</p> <p>11 Snellman firm to give you any legal advice?</p> <p>12 A I believe the advice they gave was</p> <p>13 to Solo.</p> <p>14 Q Did you ever engage the Hannes</p> <p>15 Snellman firm to provide you legal advice?</p> <p>16 A Not that I can recall.</p> <p>17 Q Okay. Did anyone engage that firm</p> <p>18 on behalf of any of your pension plans to</p> <p>19 provide legal advice?</p> <p>20 A Not that I recall.</p> <p>21 Q Did you ever speak with any</p> <p>22 attorneys from that firm?</p> <p>23 A Me? Not that I recall.</p> <p>24 Q How far back does your professional</p> <p>25 relationship with Mr. Ben-Jacob go?</p>